IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Seiler, et al. Confirmation No. 1458

Serial No.: 10/821,771 Group Art Unit: 3753

Filed: 04/09/2004 Examiner: Walberg, Teresa J.

For: HEAT EXCHANGER WITH FLOW CIRCUITING END CAPS

Docket No.: 60,680-0793 Customer No.: 26127

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

REPLY PURSUANT TO 37 C.F.R. § 1.111

Dear Commissioner:

This paper is responsive to the Office Action mailed August 28, 2006.

AMENDMENT

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 5 of this paper.

Remarks/Arguments begin on page 12 of this paper.